

**UNITED STATES DISTRICT COURT
MIDDLE DISTRICT OF FLORIDA
JACKSONVILLE DIVISION**

CLINTON GREEN, SR.,

Plaintiff,

vs.

Case No. 3:21-cv-506-MMH-MCR

CHARLES RETTIG, Acting I.R.S.
Commissioner or His Replacement
in Office,

Defendant.

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ORDER

THIS CAUSE is before the Court on the Report and Recommendation (Doc. 20; Report) entered by the Honorable Monte C. Richardson, United States Magistrate Judge, on February 24, 2022. In the Report, Judge Richardson recommends that Plaintiff's claims against Defendant be dismissed without prejudice. See Report at 6. On March 14, 2022, Plaintiff filed objections to the Report. See Plaintiff's Objections to This Honorable Court's Dismissal Order (Doc. 21; Objections). Thus, this matter is ripe for review.

The Court "may accept, reject, or modify, in whole or in part, the finding or recommendations by the magistrate judge." 28 U.S.C. § 636(b). If no specific objections to findings of facts are filed, the district court is not required to conduct a de novo review of those findings. See Garvey v. Vaughn, 993 F.2d

776, 779 n.9 (11th Cir. 1993); see also 28 U.S.C. § 636(b)(1). However, the district court must review legal conclusions de novo. See Cooper-Houston v. Southern Ry. Co., 37 F.3d 603, 604 (11th Cir. 1994); United States v. Rice, No. 2:07-mc-8-FtM-29SPC, 2007 WL 1428615, at *1 (M.D. Fla. May 14, 2007).

Upon independent review of the file, the Court will overrule the Objections and accept and adopt the legal and factual conclusions recommended by the Magistrate Judge. Accordingly, it is hereby

ORDERED:

1. Plaintiff's Objections to This Honorable Court's Dismissal Order (Doc. 21) are **OVERRULED**.
2. The Magistrate Judge's Report and Recommendation (Doc. 20) is **ADOPTED** as the opinion of the Court.
3. Plaintiff's claims against Defendant are **DISMISSED without prejudice**.
4. The Clerk of the Court is directed to terminate any pending motions and close this case.

DONE AND ORDERED in Jacksonville, Florida, this 7th day of April, 2022.


MARCIA MORALES HOWARD
United States District Judge

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Copies to:

Counsel of Record
Pro Se Parties